

Effective 5/12/2015

11-42-501 Assessment constitutes a lien -- Characteristics of an assessment lien.

- (1) Each assessment levied under this chapter, including any installment of an assessment, interest, and any penalties and costs of collection, constitutes a lien against the property assessed as of the effective date of the assessment resolution or ordinance.
- (2) A lien under this section:
 - (a) is superior to the lien of a trust deed, mortgage, mechanic's or materialman's lien, or other encumbrances;
 - (b) has the same priority as, but is separate and distinct from, a lien for general property taxes;
 - (c) applies without interruption, change in priority, or alteration in any manner to any reduced payment obligations; and
 - (d) continues until the assessments, reduced payment obligations, and any interest, penalties, and costs are paid, despite a sale of the property for or on account of a delinquent general property tax, special tax, or other assessment or the issuance of a tax deed, an assignment of interest by the county, or a sheriff's certificate of sale or deed.

Amended by Chapter 349, 2015 General Session